

<b>15 CASH MANAGEMENT IMPROVEMENT ACT (CMIA) .....</b>	<b>1</b>
<b>15.1 Cash Management Improvement Act (CMIA) Overview .....</b>	<b>1</b>
<b>15.2 CMIA Terminology .....</b>	<b>1</b>
<b>15.3 CMIA Policies .....</b>	<b>3</b>
<b>15.4 CMIA Major Federal Assistance Program Overview .....</b>	<b>4</b>
<b>15.4.1 Major Federal Assistance Program Policies .....</b>	<b>4</b>
<b>15.5 CMIA Definition of "State" .....</b>	<b>4</b>
<b>15.5.1 Definition of "State" Policies .....</b>	<b>4</b>
<b>15.6 CMIA U.S. Treasury-State Agreement Overview .....</b>	<b>5</b>
<b>15.6.1 CMIA U.S. Treasury-State Agreement Policies .....</b>	<b>5</b>
<b>15.7 CMIA Funding Techniques Overview .....</b>	<b>6</b>
<b>15.7.1 CMIA Funding Techniques Policies .....</b>	<b>6</b>
<b>15.8 CMIA Federal and State Interest Liabilities Overview .....</b>	<b>8</b>
<b>15.8.1 CMIA Federal and State Interest Liabilities Policies ....</b>	<b>8</b>
<b>15.9 CMIA Check Clearance Patterns Overview .....</b>	<b>11</b>
<b>15.9.1 CMIA Check Clearance Pattern Policies .....</b>	<b>11</b>
<b>15.10 CMIA Required Use of Reporting Categories Overview .....</b>	<b>12</b>
<b>15.10.1 CMIA Reporting Category Policies .....</b>	<b>12</b>
<b>15.11 CMIA Reimbursement of Direct Costs of Implementation</b>	
<b>Overview .....</b>	<b>13</b>
<b>15.11.1 CMIA Reimbursement of Direct Costs of</b>	
<b>Implementation Policies .....</b>	<b>13</b>
<b>15.12 CMIA Records Retention Overview .....</b>	<b>14</b>
<b>15.12.1 CMIA Records Retention Policies .....</b>	<b>14</b>
<b>15.13 CMIA Annual Report to the U.S. Treasury Overview .....</b>	<b>15</b>
<b>15.13.1 CMIA Annual Report to the U.S. Treasury Policies ....</b>	<b>15</b>
<b>15.14 Cash Management Improvement Act (CMIA) Procedures .....</b>	<b>17</b>
<b>15.15 CMIA Master Tables Overview .....</b>	<b>20</b>
<b>15.15.1 CMIA Control Options (COPT) Table Overview .....</b>	<b>21</b>
<b>15.15.1.1 CMIA Control Options (COPT) Table Policies .</b>	<b>21</b>
<b>15.15.1.2 CMIA Control Options (COPT) Table</b>	
<b>Procedures .....</b>	<b>21</b>
<b>15.15.2 Entering a Check Clearance Pattern .....</b>	<b>23</b>
<b>15.15.2.1 Clearance Pattern Summary (CLPS) Table</b>	
<b>Overview .....</b>	<b>24</b>
<b>15.15.2.2 Clearance Pattern Summary (CLPS) Table</b>	

Policies .....	24
15.15.2.3 Clearance Pattern Summary (CLPS) Table	
Procedures .....	25
15.15.3 Identifying Expense Types Overview .....	26
15.15.4 Processing Drawdowns Overview .....	28
15.15.4.1 Drawdown Request Dates (DRQD) Table	
Overview .....	29
15.15.4.2 Drawdown Request Dates (DRQD) Table	
Policies .....	29
15.15.4.3 Drawdown Request Dates (DRQD) Table	
Procedures .....	30
15.15.5 Drawdown Request (DDRQ) Table Overview .....	32
15.15.5.1 Drawdown Request (DDRQ) Table Policies ....	32
15.15.5.2 Drawdown Request (DDRQ) Table Procedures .	32
15.15.6 Drawdown Group (DDGR) Table Overview .....	35
15.15.6.1 Drawdown Group (DDGR) Table Policies ....	36
15.15.6.2 Drawdown Group (DDGR) Table Procedures ..	36
15.15.7 Drawdown Request by Group (DRQG) Table	
Overview .....	38
15.15.7.1 Drawdown Request by Group (DRQG) Table	
Policies .....	38
15.15.7.2 Drawdown Request by Group (DRQG) Table	
Procedures .....	38
15.15.8 Drawdown Request by Program (DRQP) Table	
Overview .....	41
15.15.8.1 Drawdown Request by Program (DRQP)	
Table Policies .....	41
15.15.8.2 Drawdown Request by Program (DRQP)	
Table Procedures .....	41
15.16 Understanding the CMIA Drawdown Processes Overview .....	44
15.16.1 CMIA Scheduled Invoice/Receivable (CMSI) Table	
Overview .....	44
15.16.1.1 CMIA Scheduled Invoice/Receivable (CMSI)	
Table Policies .....	45
15.16.1.2 CMIA Scheduled Invoice/Receivable (CMSI)	
Table Procedures .....	45

## **15 CASH MANAGEMENT IMPROVEMENT ACT (CMIA)**

### **15.1 Cash Management Improvement Act (CMIA) Overview**

This section defines how the federal Cash Management Improvement Act (CMIA) of 1990, Public Law 101-453, and its implementing policies, published as 31 CFR Part 205, affect the State and its agencies. The rules which implement the federal Cash Management Improvement Act of 1990 are aimed at eliminating incentives that have in the past led some federal agencies and some states to manipulate grant payments.

Federal agencies were concerned that states were drawing down federal grant funds well in advance of need--and keeping the interest earned on the funds. State officials, meanwhile, contended that early drawdowns were justified because their funds often had to be disbursed well before federal funds arrived.

The intent of the CMIA is to promote greater efficiency, effectiveness and equity in the transfer of funds between the federal government and states. Neither the federal government nor the State should suffer or benefit financially as a result of the transfer of cash in support of State administered federal assistance programs.

Even though the preamble to the Act states: "The computation and payment of interest is not the objective of the law," the interest calculation provisions cause the greatest difficulty in compliance with the law. States have to pay the federal government interest on federal funds that are held in a state account prior to the day the state pays out the funds for program purposes. On the other hand, the federal government has to pay interest to a state when the state uses its own funds to meet federal program obligations. Interest accrues between the day the state actually disburses funds and the day federal funds are credited to the State's account.

### **15.2 CMIA Terminology**

The following terms are used to discuss CMIA:

#### *Direct costs of implementing the CMIA*

Direct costs for developing and maintaining clearance patterns necessary to perform the actual calculation of interest liabilities. Direct costs do not include expenses incurred for upgrading or modernizing accounting systems.

In the Louisiana Treasury-State Agreement, the interpretation of direct costs has been defined to include costs incurred in compiling and analyzing data related to interest calculation and in preparing and

transmitting the State's Annual Report to the Financial Management Service. Other examples of qualified direct costs are: computer programming and program maintenance for developing clearance patterns, CPU charges to run clearance pattern programs, printing and paper costs, disk storage charges for data and programs, and salary and benefits of persons who perform interest calculations, run clearance pattern programs, do sampling procedures, and prepare the Annual Report.

#### *Major Federal Assistance Program*

This program is for state governments having total annual federal financial assistance expenditures (for all programs) of more than \$1 billion, but less than \$2 billion. Any program that exceeds the threshold in the applicable year (\$19 million for 1995) is a major federal assistance program. Louisiana falls in this category.

#### *Pay out funds for program purposes*

This term means to debit a state bank account for the purpose of making a payment. This includes not only issuing a check, but the check actually clearing the State's bank account. Also, the payment must be made to a person or entity not considered to be a part of the State, unless that state entity is the actual provider of goods or services to the federal program.

#### *Program*

A program is the range of activities encompassed under, and classified by, the Catalog of Federal Domestic Assistance number (CFDA #). It can be made up of one or more grants. Funding from a federal letter of credit may make up all or only a portion of a program's revenue source, or a single letter of credit may cover more than one program. All reporting to the federal government for the CMIA is done at the program level. In ISIS, revenues and expenditures will be tracked at both the individual grant level using reporting categories and at the letter of credit level using provider codes.

#### *State*

"State" means a state of the United States, and an agency, instrumentality, or fiscal agent of a state so defined, but does not mean a local government or an Indian tribal government. A state agency or instrumentality is any organization of the primary government of the state financial reporting entity, as defined by Generally Accepted Accounting Principles (GAAP), excluding institutions of higher education, hospitals, and nonprofit organizations. A fiscal agent of a state is an entity that pays, collects, or holds federal funds on behalf of the state in furtherance of a federal program, but does not include a private nonprofit community organization.

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### **15.3 CMIA Policies**

The CMIA applies to programs listed in the Catalog of Federal Domestic Assistance (CFDA). Larger programs meeting certain threshold levels are defined as "major" programs. These major programs have more stringent tracking and reporting requirements and must be included in an agreement between the State and the U.S. Treasury. That agreement describes how funds will be transferred between state entities and federal agencies. It also defines the interest liabilities which accrue when the timing of transfers of federal funds puts the state or the federal government at a disadvantage.

Detailed fund transfer procedures for major federal assistance programs are listed in the current treasury-state agreement, not in this policy manual. OSRAP and the State Treasurer will monitor compliance with the treasury-state agreement on a monthly basis. To do this, state entities will be asked to supply various federal funds drawdown and expenditure information on a timely basis. Copies of the current Treasury-State Agreement and the actual CMIA itself are available from OSRAP.

Even though smaller programs are not required to be covered in the agreement with the U.S. Treasury, all programs must follow fair and efficient cash management procedures. Cash advances from the federal government should be limited to the minimum amounts needed and should be timed to meet only the actual, immediate cash requirements of the state to carry out a program. The timing and amount of cash advances will be as close as is administratively feasible to the actual cash outlay by the state for direct program costs and the proportionate share of any allowable indirect costs. Entities utilizing cost allocation plans or indirect cost proposals should request frequent reimbursement of these indirect costs. Where possible, these requests should be at the same time payroll is paid. The amount requested can be an estimated portion of the indirect costs incurred for the federal program. When the actual indirect costs incurred for the federal program are determined, any excess costs remaining can be drawn at that time. If certain state entities demonstrate an unwillingness or inability to follow equitable cash management practices, the Financial Management Service of the U.S. Treasury may compel those programs to be included under the more stringent requirements of major programs included in the treasury-state agreement.

All federal funds must be tracked daily in ISIS using the reporting category functions of the Grant Accounting subsystem. Detailed policies and procedures for dealing with federal revenues are in the Cash Receipts - Federal Revenues section of this manual. See Section 6.9. To track revenue and expense transactions related to federal assistance programs a reporting category must be entered. In addition, a Federal Aid Inference (FAIT) table entry must exist. A further explanation is found in the Grant Accounting section of this policy manual. See Section 14.12.4.1. All state entities receiving federal funds should be familiar with the policies included in the Federal Revenue Accounting section (Section 6.9.3) and the Grant Accounting section (Section 14.4) of this manual, as well as this CMIA section (Section 15.3).

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## **15.4 CMIA Major Federal Assistance Program Overview**

This section addresses the policies that apply to a major federal assistance program under the CMIA.

### **15.4.1 Major Federal Assistance Program Policies**

The following policies apply to the Major Federal Assistance Programs:

- The Cash Management Improvement Act (CMIA) applies to all major federal assistance programs except:
  - Most direct loan programs
  - Payments made to states acting as vendors on federal contracts, which are subject to the Prompt Payment Act of 1982.

## **15.5 CMIA Definition of "State" Overview**

This section defines the organizations, entities, agencies, fiscal agents, etc., which make up the State of Louisiana under the CMIA.

### **15.5.1 Definition of "State" Policies**

The following policies apply to the CMIA definition of "State":

- Any entity, agency, or organization listed in the State of Louisiana Comprehensive Annual Financial Report (except discrete component units and higher education) is a part of the State of Louisiana for reporting purposes under the CMIA.
- Entities which are not included in the State's financial accounting system (ISIS) may still be considered an entity of the State of Louisiana under the Cash Management Improvement Act. Example: the Office of Employment Security.
- OSRAP will coordinate the collection and reporting of data to the federal government under the Cash Management Improvement Act, including those entities not included in the ISIS accounting system.



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## **15.6 CMIA U.S. Treasury-State Agreement Overview**

This section describes the Treasury-State Agreement into which the State of Louisiana has entered with the Financial Management Service of the U.S. Treasury. It sets forth the terms and conditions for implementing the CMIA in Louisiana.

### **15.6.1 CMIA U.S. Treasury-State Agreement Policies**

The following policies apply to the CMIA U.S. Treasury-State Agreement:

- The Treasury-State Agreement must include, at a minimum, the following items:
  - List of all federal programs for the State of Louisiana which are subject to CMIA.
  - Funding technique to be applied to each program or portion of a program subject to CMIA. (See policies on CMIA Funding Techniques in this section (Section 15.7.1) of this manual for descriptions of each allowable funds transfer method.)
  - Methodology Louisiana will use to calculate and document interest liabilities on federal funds transfers.
  - Method and standards Louisiana will use to develop and maintain check clearance patterns.
  - Types of direct costs Louisiana expects to incur in order to comply with CMIA.
- Because Louisiana may enter into only one treasury-state agreement which includes all entities of the State, OSRAP will negotiate that Treasury-State Agreement with the U.S. Treasury. OSRAP will coordinate the collection and reporting of data to the federal government under the CMIA, including those entities not included in the ISIS accounting system. OSRAP may enter into separate agreements with entities not included in the ISIS accounting system to describe relationships and facilitate the collection and monitoring of information concerning federal funds transfers.
- The Assistant Commissioner for Finance of the Division of Administration will be the state official authorized to sign the Treasury-State Agreement. The Assistant Commissioner will also certify direct cost claims and any other reports pertaining to the CMIA.
- The Treasury-State Agreement may be amended by the mutual written consent of the

State and the Financial Management Service at any time.

- The Director of OSRAP certifies check clearance patterns.
- The Treasury-State Agreement expires if it is not amended for five (5) years.

## **15.7 CMIA Funding Techniques Overview**

This section describes the allowable funding techniques which may be used by the State for transferring funds between agencies of the federal government and entities of the State of Louisiana.

### **15.7.1 CMIA Funding Techniques Policies**

The following policies apply to CMIA Funding Techniques:

- The time elapsing between the transfer of funds from the United States Treasury and the pay out of funds for program purposes by the State will be minimized. Entities of the State will limit the amount of funds transferred to the State to the minimum required to meet the State's actual, immediate cash needs. All federal agencies allow the State to submit requests for funds as often as daily. A federal agency will deposit funds in the State's account according to the U.S. Treasury-State Agreement.
- Reimbursable funding is a method of transferring federal funds to the State after the State has paid out its own funds for program purposes. This is prohibited, except where mandated by federal law. The reimbursable funding technique will not be used for any major federal assistance program.
- Entities of the State must select one of the following funding techniques for each federal program:
  - Zero-balance accounting
  - Estimated clearance
  - Average clearance
  - Pre-issuance funding

(Entities may apply more than one funding technique or funds transfer procedure to a program with multiple, separate cash flows.) For major federal assistance programs, the funding technique(s) used will be described in the Treasury-State Agreement. Funding techniques cannot be changed until the Treasury-State Agreement is amended.

- **Zero-balance accounting** is a method of transferring federal funds to the State based on the actual amount of funds that are paid out by the State each day after a disbursement. Neither the federal government nor the State will incur an interest liability when this funding technique is properly applied.

The following methods require the development of a clearance pattern for the program, based on when checks have been historically presented for payment:

- **Estimated clearance** is a method of transferring federal funds to the State based on the estimated amount of funds that are paid out by the State each day after a disbursement. Neither the federal government nor the State will incur an interest liability when this funding technique is properly applied. (Over the long term, the amounts of federal funds drawn down and the amounts of checks presented for payment will approximate the historical clearance pattern.)
- **Average clearance** is a method of transferring federal funds to the State based on the dollar-weighted average number of days required for funds to be paid out by the State after a disbursement. Neither the federal government nor the State will incur an interest liability when this funding technique is properly applied.
- **Pre-issuance funding** is a method of transferring federal funds to the State prior to the day the State issues checks or initiates electronic funds transfer payments. When this funding technique is applied, the State will incur an interest liability to the federal government from the day federal funds are credited to a state account to the day the State pays out the funds for program purposes. Federal funds may not be requested more than three (3) business days prior to the day on which the State disburses the funds.

In addition, Louisiana uses other funding techniques that have been approved by the Financial Management Service of the U.S. Treasury.

- Only if the State and the Financial Management Service of the U.S. Treasury agree in the Treasury-State Agreement will the following additional funding conventions be used for indirect and administrative costs:
  - A prorated amount of an administrative cost grant may be drawn down on the date of the state payday.
  - If an indirect cost rate is applied to a program, the federal funds request will include a proportionate share of the indirect cost allowance in each drawdown by

applying the indirect cost rate to the appropriate direct costs of each drawdown.

- If costs must be allocated to various programs pursuant to a labor distribution or other system under an approved cost allocation plan, federal funds should be drawn down to meet cash outlay requirements based on the most recent, certified cost allocations, with subsequent adjustments based on the actual allocation of costs.
- An actual and adjusted estimate of administrative costs will be drawn at the same time as state payroll. The draw consists of the amount to fund actual expenditures of the prior week and an amount to fund the estimated expenditures of the upcoming week based on year-to-date actual expenditures.
- The currently selected funding techniques for each major federal assistance program are listed in the current Treasury-State Agreement.

## **15.8 CMIA Federal and State Interest Liabilities Overview**

This section describes the interest liabilities incurred by the State and/or the federal government. These liabilities occur when transfers of federal funds occur at different times than when the State pays out the funds for major federal assistance programs covered by the Treasury-State Agreement for the Cash Management Improvement Act (CMIA).

### **15.8.1 CMIA Federal and State Interest Liabilities Policies**

The following policies apply to CMIA federal and state interest liabilities:

- The federal government will incur an interest liability to the State if the State pays out its own funds for program purposes (with valid obligational authority). A federal interest liability will accrue from the day the State pays out its own funds for program purposes to the day federal funds are credited to a state account.
- If Louisiana pays out its own funds for program purposes due to a delay in passage of a federal appropriations act, the federal government will incur an interest liability if an appropriations act, as enacted, covers the period of the State's expenditure and permits payment for expenses already incurred by the State.

- If Louisiana pays out its own funds for program purposes without obligational authority, the federal government will incur an interest liability if:
  - the lack of obligational authority is not the result of limitation, reduction, or termination of the program.
  - obligational authority is subsequently established to permit payment for the State's expenditure.
- Only for programs and projects funded out of the Federal Highway Trust Fund:
  - If Louisiana does not request funds at least weekly for current project costs, a federal interest liability will not accrue prior to the day Louisiana submits its request for funds.
  - If Louisiana pays out its own funds in the absence of a project agreement or in excess of the federal obligation in a project agreement, the federal government will not incur an interest liability.
- If Louisiana pays out its own funds for a discretionary grant project prior to receiving official written notification of project approval and federal obligation, the federal government will not incur an interest liability.
- If Louisiana pays out its own funds prior to the availability of federal funds that have been authorized or appropriated for a future federal fiscal year, the federal government will not incur an interest liability.
- Louisiana incurs an interest liability to the federal government if federal funds are in a state bank account prior to the day the State pays out funds for program purposes. The state interest liability will accrue from the day federal funds are credited to a state bank account to the day the State pays out the federal funds for program purposes.
  - Louisiana will also incur an interest liability to the federal government on all refund transactions of federal funds which exceed \$10,000. The State interest liability will accrue from the day the refund is credited to a state bank account to the day the refund is either paid out for future program purposes or credited to a federal government account.
  - Exception. Louisiana will not incur an interest liability to the federal government if federal law requires that the interest a state earns on federal funds must be retained by the state or used for program purposes.
- OSRAP will calculate the federal interest liability and the state interest liability separately

for each major federal assistance program (by CFDA number) as outlined in the Treasury-State Agreement.

- The interest rate to be used for all interest liabilities incurred under the Cash Management Improvement Act is the annualized rate equal to the average equivalent yields of 13-week Treasury Bills auctioned during Louisiana's fiscal year. The Financial Management Service of the U.S. Treasury will provide this rate. Exception: Louisiana's interest liability on funds withdrawn from its account in the Unemployment Trust Fund will consist of the actual interest earnings less the related banking costs for those funds only.
- The payment of any net interest obligation to/from the U.S. Treasury for programs covered by the Treasury-State Agreement must occur no later than the following March 1st for the most recently completed fiscal year.
- For all state entities, any interest liability owed to the U.S. Treasury, incurred by following the procedures outlined in the Treasury-State Agreement, will be paid by the state from unrestricted interest earnings in the general fund. Agency funds will not be charged.
- For all state entities, any interest liability owed to the State by the U.S. Treasury, incurred by following the procedures outlined in the Treasury-State Agreement, will be received into the State's general fund as unrestricted interest earnings. Agency funds will not be credited.
- Any penalties, interest, etc., due the federal government or other agency for not managing federal funds efficiently, or by not following the procedures outlined in the Treasury-State Agreement, may be the expense of the offending agency.

## **15.9 CMIA Check Clearance Patterns Overview**

This section defines the standards necessary for use and development of check clearance patterns, when required by a funding technique. These standards will be followed when scheduling fund transfers between the State and the federal government and to support the calculation of interest liabilities.

### **15.9.1 CMIA Check Clearance Pattern Policies**

The following policies apply to CMIA Check Clearance Patterns:

- A separate clearance pattern must be developed for each individual major federal assistance program, or for a logical group of programs that have the same disbursement method and that can reasonably be expected to have comparable clearance activity.
- A clearance pattern must accurately represent the flow of federal funds and must reflect seasonal or other periodic variations in clearance activity. Data used must come from at least three separate months.
- If statistical sampling is used to develop clearance patterns or calculate interest, transactions must be randomly sampled for each program or group of related programs. This is to ensure, at a minimum, a 95 percent confidence interval subject to a .3 dollar-weighted day bound of error estimate. (These requirements are achievable if the sample is truly random and if the sample size is large enough.) Clearance patterns must be carried out until 99 percent of the sampled funds have cleared.
- The Director of OSRAP will certify to the Financial Management Service of the U.S. Treasury that a clearance pattern accurately corresponds to a program's clearance activity. Clearance patterns need to be re-certified at least every five years, or more often if it becomes apparent to the State that the clearance patterns may have changed.
- The actual clearance pattern methodology and the current program clearance patterns are listed in detail in the Treasury-State Agreement.



## **15.10 CMIA Required Use of Reporting Categories Overview**

This section describes the need for using the reporting category functions of the ISIS accounting system to track federal funds.

### **15.10.1 CMIA Reporting Category Policies**

The following policies apply to reporting categories:

- All federal funds must be tracked in ISIS using the reporting category functions of the Grant Accounting and Revenue subsystems. (For detail instructions on how to use these functions, see the Grant Accounting section, the Cash Receipts - Federal Revenue Accounting section, the General Payments section, and the General Accounting section of this manual.
- For each grant connected with a major federal assistance program, at a minimum, the following two reporting categories must be established for expenditures and their related federal drawdowns:
  - Direct costs and/or benefit payments
  - Indirect (allocated) costs and/or administrative costs

This separation and distinction between types of costs is necessary because they will usually be expended using different procedures, therefore, they will also require different drawdown procedures.

Cost Allocation subsystem users will have a method for identifying these cost items. Those agencies not using Cost Allocation will have to develop their own procedures to accomplish this requirement.
- Refunds are a recovery of funds previously paid out for federal program purposes. These transactions (such as cancelled or returned checks, over-payments, duplicate payments, checks recovered from ineligible recipients, etc.) must also be handled separately for the CMIA. (All refund transactions of less than \$10,000 are not subject to the interest liability provisions even though they still must be tracked separately.)

Refunds must be credited back to the same grant, using the same reporting category it was originally charged to, but using the following special object codes. Use object code \_\_\_\_ for refunds equal to or greater than \$10,000. Use object code \_\_\_\_ for refunds less than \$10,000. Using this procedure, the total expenditures-to-date will be reduced. A corresponding reduction is required on the next drawdown as described in the Revenue section of this manual. For CMIA purposes, a refund is defined as a single transaction (deposit). Thus, a single returned check would have to be more than \$10,000 to incur a CMIA interest liability. A group of returned checks totaling \$10,000 would incur a

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CMIA interest liability.

## **15.11 CMIA Reimbursement of Direct Costs of Implementation Overview**

This section describes the type and limit of compensation available, and the requirements that must be fulfilled in order to be partially reimbursed by the federal government for implementing the CMIA.

### **15.11.1 CMIA Reimbursement of Direct Costs of Implementation Policies**

The following policies apply to CMIA Reimbursement of Direct Costs of Implementation:

- Louisiana will be compensated annually for the direct costs of implementing the Cash Management Improvement Act, subject to the following conditions and limitations:
  - Louisiana must have entered into a current treasury-state agreement with the Financial Management Service of the U.S. Treasury.
  - OSRAP must submit a claim for the direct costs incurred by all state entities during the previous fiscal year with its annual report.
  - Direct costs in excess of \$50,000 in any year are not eligible for reimbursement, unless Louisiana can justify to the Financial Management Service of the U.S. Treasury that it would be unable to develop clearance patterns or perform the actual calculation of interest liabilities without incurring such costs. This \$50,000 limit applies to the aggregate total direct costs of all state entities listed in Louisiana's Treasury-State Agreement, whether or not the entities use the State's ISIS accounting system.
  - The Financial Management Service of the U.S. Treasury will review all direct cost claims for reasonableness. Unreasonable cost claims, as determined by the Financial Management Service, will not be reimbursed.
  - The portion of direct cost reimbursement allocated to all state entities will be netted against the interest liabilities described in the CMIA Federal and State Interest Liabilities policies section in this manual (See Section 15.8.1) and received as unrestricted interest earnings into the State's general fund. Agency funds will not be credited.
- Throughout each year, all state entities must maintain detailed documentation to substantiate any claim for reimbursement of direct costs. This includes detailed tracking of actual time spent on allowable direct cost activities as defined in this policy.
- All other costs, not included in the direct costs claim, incurred by state entities to implement the CMIA are subject to the procedures and principles of OMB Circular A-87

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and may be included in the development of the statewide cost allocation plan.

## **15.12 CMIA Records Retention Overview**

This section discusses the policies on how long records will be retained for programs covered by the CMIA.

### **15.12.1 CMIA Records Retention Policies**

The following policies apply to CMIA records retention:

- Records supporting interest calculations, clearance patterns, direct costs, and other functions directly pertinent to the implementation and administration of the Cash Management Improvement Act must be maintained in the event that an audit might be required.
- Federal CMIA regulations require these records to be retained on a fiscal-year basis for three years from the date the State submits its annual report to the Financial Management Service of the U.S. Treasury, or until any dispute or action involving the records and documents is completed, whichever is later.
- OSRAP will work with each state entity on a program-by-program basis to determine which documents need to be retained and where they will be stored.
- The Financial Management Service of the U.S. Treasury, the United States Comptroller General, and affected federal agencies will have the right of access to these records for the purpose of verifying interest calculations, clearance patterns, direct cost claims, and the State's accounting for federal funds.
- The State's implementation of the Cash Management Improvement Act and its compliance with the Treasury-State Agreement is subject to audit as part of the State's single audit.

### **15.13 CMIA Annual Report to the U.S. Treasury Overview**

This section describes the annual report the State must submit to the Financial Management Service of the U.S. Treasury. This report lists the interest liabilities of the State and the federal government incurred on funds transferred between the State and federal agencies during the fiscal year for major federal assistance programs.

#### **15.13.1 CMIA Annual Report to the U.S. Treasury Policies**

The following policies apply to the Annual Report to the U.S. Treasury for CMIA:

- By December 31, OSRAP will submit an annual report to the Financial Management Service of the U.S. Treasury accounting for the interest liabilities under the Cash Management Improvement Act for the State's most recently completed fiscal year.
- The format of the annual report will be prescribed by the Financial Management Service. All items reported must be detailed at the federal program level, in other words, by CFDA number. It is then further subdivided by state interest liabilities and federal interest liabilities. The following items, at a minimum, will be required:
  - The federal interest liability for each program listed in the Treasury-State Agreement.
  - The state interest liability for each program listed in the Treasury-State Agreement.
  - The state interest liability on refunds must be reported separately for each program listed in the Treasury-State Agreement.
  - The total federal interest liability for all programs listed in the Treasury-State Agreement.
  - The total state interest liability for all programs listed in the Treasury-State Agreement.
  - The net total interest owed by the State or the federal government.

## C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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- For information purposes only, not for the calculation of interest, the actual interest earnings on and the related banking costs for funds drawn from the State's account in the Unemployment Trust Fund.
- Louisiana must submit its annual report both in hard copy and either on computer diskette or by other electronic means as prescribed by the Financial Management Service.
- OSRAP, for all state entities, will submit as a part of the State's Annual Report, a claim for reimbursement of the direct costs of implementing the Cash Management Improvement Act, as described in the CMIA Reimbursement of Direct Costs of Implementation Policies section of this manual.
- The Assistant Commissioner for Finance of the Division of Administration will certify the accuracy of Louisiana's Annual Report, as well as the accuracy of the State's direct costs claim.

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## 15.14 Cash Management Improvement Act (CMIA) Procedures

Setting up a grant covered by the CMIA provisions consists of identifying certain characteristics of the grant so that monies associated with the grant can be appropriately handled by ISIS. Most set-up tasks are performed on the Federal Aid Master (FM) document. (See the Grant Accounting - Setting Up the Federal Aid Master (FM) Transaction Procedures (Section 14.14.2.2) of this manual for detailed procedures for completing this document.) In addition, check clearance patterns need to be defined so that agencies can request federal funds in a timely manner.

The following steps must be completed when the Cash Management Improvement Act (CMIA) is initially implemented (and at the beginning of every fiscal year thereafter).

<b>Responsibility</b>	<b>Action</b>
-----------------------	---------------

OSRAP/Agency	
--------------	--

CMIA Administrator	Determines CMIA requirements for each federal grant awarded to the State. For each grant, the following must be reviewed:
--------------------	---

- |  |   |
|--|---|
|  | <ul style="list-style-type: none"><li>· CMIA eligibility of the grant</li><li>· Funding method of the grant</li><li>· Check clearance patterns must be determined or entered into ISIS.</li><li>· Create drawdown groups (if necessary)</li><li>· Identify expense types.</li></ul> |
|--|---|

OSRAP CMIA	
------------	--

Administrator	
---------------	--

	Establishes weekend and holiday schedule. Because the CMIA process is reliant upon business days in a given fiscal year, the weekend and/or holiday days must be specified.
--	---

	When the New Year Table Initialization (GFSNYTI) process runs, the Calendar Date (CLDT) table is populated with all of the dates for that fiscal year. To include all of the holidays observed by the State of Louisiana for a given year, holiday schedules must be entered into the Holiday (HDAY) table. (See the General Accounting Section 2.2.4.3 of this manual for procedures for updating this table.)
--	---

	Notifies OSIS that the Holiday (HDAY) table has been completed, therefore, the Calendar Business Day Process should be run.
--	---

OSIS	
------	--

	Runs the Business Day Calendar Build (GFSCLWE) process to update the Weekend/Holiday field on the Calendar Date (CLDT) table with <b>H</b> (Holiday) and <b>W</b> (Weekend) entries.
--	--



OSRAP CMIA

Administrator

Sets up the CMIA Control Options (COPT) table. Enters the valid values into the Fiscal Year and Number of Advance Days fields in the COPT table. The fiscal year entered can be any valid fiscal year. If the pre-issuance funding method is used, enter **1**, **2**, or **3** in this field to represent the number of days in advance of checks being written that funds are being requested from the federal government. If the pre-issuance method is not used, enter "0" in this field.

OSRAP CMIA

Administrator

Sets up the Drawdown Group (DDGR) table. Drawdown groups are generally composed of related grants (e.g., roads and highways, health and human services, etc.). When drawdown groups are in use, all funds for a given drawdown group will be processed together. This step is optional and should only be performed if drawdown groups are used.

OSRAP CMIA

Administrator

Sets up check clearance pattern data on the Clearance Pattern Summary (CLPS) table. All new clearance patterns must be entered into the CLPS table for the Agency/Federal Aid Number combination associated with each CMIA-eligible grant. **NOTE:** This step is optional dependent on the funding method selected by the State of Louisiana.

**NOTE:** The State has the option to change existing check clearance patterns for any CMIA-eligible grant, or to add new clearance patterns for new grants. All new, or changed check clearance patterns have to be approved by the U. S. Treasury Department before they can be instituted by the State of Louisiana. When creating a new check clearance pattern, or altering an existing clearance pattern, CMIA administrators have the following options:

- Develop a separate check clearance pattern for individual programs.
- Develop a composite check clearance pattern for a group of programs which have the same disbursement method and which can reasonably be expected to have comparable clearance activity. A composite clearance pattern, for a group of programs, will be applied separately to each program in the group when scheduling drawdowns or calculating interest.
- Develop a clearance pattern on another basis that is approved and agreed upon by the Bureau of the Treasury.

OSRAP CMIA

Administrator

Sets drawdown request dates by populating the Drawdown Request Dates (DRQD) table. Dates entered into the Drawdown date field must be in

month/day/year (MMDDYY) order for a specific Agency/Federal Aid Number combination. This allows end users to establish and maintain a regular drawdown schedule for any grant through the entry of a series of dates.

Dates entered on this screen override the drawdown dates calculated by the CMIA process.

OSIS

Updates the Drawdown Request (DDRQ) table. Before these processes are run, the appropriate "To Date" must be entered in the "To Date" field on the GFS Dates (LDAT) table. The DDRQ table is a system-maintained table that is updated through the running of the following three processes:

- Drawdown Request Generation Process (GFSCMDQ)
- Pre-Issuance Drawdown Request Generation Process (GFSCMPQ)
- Refund Generation Process (GFSCMRQ)

**NOTE:** Each of these processes draws information from the CMIA Control Options (COPT) table to select transactions from the CMIA Ledger (CMIALED), or the Open Payment Voucher Line (OPVL) table and the Open Payment Voucher Header (OPVH) table for updating the Drawdown Request (DDRQ) table. Once transactions are selected, these processes calculate the "Drawdown Date and Amount" fields displayed on the Drawdown Request (DDRQ) table.

OSRAP CMIA  
Administrator

Administers status of grants, and processes grant refunds, if necessary. In most cases, refund of grant proceeds are applied against future drawdowns for affected grants. Once the refund amount is determined, and if the refund is to be applied to future drawdown requests, the OSRAP CMIA Administrator adds an entry to the Drawdown Request (DDRQ) table with a negative dollar amount. The negative drawdown entry will then be subtracted from the next scheduled drawdown amount. Since a drawdown is not allowed to be negative, a refund may have to be applied to several drawdown amounts over several days.

## 15.15 CMIA Master Tables Overview

To set up CMIA and define CMIA controls and grant eligibility, the GFS ISIS system provides several tables to assist in these activities. These tables are listed below with a brief description of each. Following the CMIA Master Tables Overview, an overview of the purpose of each table, followed by a screen print and descriptions of each screen field are included in this chapter.

- **CMIA Control Options (COPT) table.** The CMIA Control Options (COPT) table allows the user to set-up system-wide CMIA options and controls for a given fiscal year.
- **Clearance Pattern Summary (CLPS) table.** The Clearance Pattern Summary (CLPS) table tracks the clearance pattern for a Cash Management Improvement Act (CMIA) grant.

In addition, the GFS ISIS system provides several tables to monitor and control the drawdown process for CMIA. These tables are listed below with a brief description of each. Following the CMIA Master Tables Overview section, an overview of the purpose of each table, plus a screen print and a description of the screen field descriptions are included in this chapter.

- **Drawdown Request (DDRQ) table.** This inquiry screen displays the drawdown amount, by date, for any given Agency/Federal Aid Number combination. This table allows the user to view the drawdown data and adjust these entries as necessary. Additional views of this screen are provided which organize drawdowns by drawdown group and by program within the drawdown group.
- **Drawdown Request Dates (DRQD) table.** As not all organizations perform drawdown requests on a daily basis, the Drawdown Request (DRQD) table can be used to establish a drawdown schedule by agency and Federal Aid Number.
- **Drawdown Group (DDGR) table.** The Drawdown Group (DDGR) table screen allows the user to group grants together during the drawdown process. When drawdown groups are in use, a single drawdown is calculated for several grants and a single drawdown request and receipt are created by the Drawdown Request Process (GFSCMDQ).
- **Drawdown Request by Group (DRQG) table.** The Drawdown Request by Group (DRQG) table is an alternate view of the Drawdown Request (DDRQ) table. This view displays all existing drawdown requests by drawdown group and date.
- **Drawdown Request by Program (DRQP) table.** The Drawdown Request by Program (DRQP) table is an alternate view of the Drawdown Request (DDRQ) table. This view displays the current total drawdown amount for a specified grant or program.

·      **CMIA Scheduled Invoice/Receivable (CMSI) table.**    The CMIA Scheduled Invoice/Receivable (CMSI) table displays an online listing of all Invoice (IN) documents created by the Drawdown Generation Process which are awaiting processing.

### **15.15.1 CMIA Control Options (COPT) Table Overview**

The CMIA Control Options (COPT) table allows the user to set up system-wide CMIA options and controls for a given fiscal year. Two fields on this table must be filled in before you can begin using CMIA for the current fiscal year: *Fiscal year* and *Number of advance days*. The value entered in the *Fiscal year* field must be the current fiscal year. If currently using the pre-issuance funding method, enter **1**, **2** or **3** in this field for the number of days in advance of checks being printed when requesting funds from the federal government. If the pre-issuance funding method is not used, enter a value of “**0**” in this field.

#### **15.15.1.1 CMIA Control Options (COPT) Table Policies**

#### **15.15.1.2 CMIA Control Options (COPT) Table Procedures**

A screen print of the CMIA Control Options (COPT) table is pictured below, followed by field descriptions.

# CASH MANAGEMENT IMPROVEMENT ACT (CMIA)

---

```
ACTION: S TABLEID: COPT USERID: .....
                                CMIA CONTROL OPTIONS
KEY IS FISCAL YEAR
01-
                                FISCAL YEAR=
                                NUMBER OF ADVANCE DAYS:
                                LAST DRAWDOWN REQUEST DATE:
                                LAST PRE-ISSUANCE DRAWDOWN DATE:
                                LAST REFUND DRAWDOWN DATE:
                                LAST DRAWDOWN GENERATION DATE:
02-
                                FISCAL YEAR=
                                NUMBER OF ADVANCE DAYS:
                                LAST DRAWDOWN REQUEST DATE:
                                LAST PRE-ISSUANCE DRAWDOWN DATE:
                                LAST REFUND DRAWDOWN DATE:
                                LAST DRAWDOWN GENERATION DATE:
```

The field descriptions of the CMIA Control Options (COPT) table are as follows.

Field Name	Field Description
FISCAL YEAR	Required (Key Field). Enter the last two digits of the applicable fiscal year.
NUMBER OF ADVANCE DAYS	Required. Enter a value of <b>0 - 3</b> . If the pre-issuance funding method is used, enter " <b>1</b> ," " <b>2</b> ," or " <b>3</b> ." If not, enter " <b>0</b> ."
LAST DRAWDOWN REQUEST DATE	Protected. This field displays the " <b>To Date</b> " inferred from the GFS Dates (LDAT) table that the CMIA Drawdown Request Process (GFSCMDQ) last used.
LAST PRE-ISSUANCE DRAWDOWN DATE	Protected. This field displays the " <b>To Date</b> " inferred from the GFS Dates (LDAT) table that the Pre-Issuance Generation Process (GFSCMPQ) last used.
LAST REFUND DRAWDOWN DATE	Protected. This field displays the " <b>To Date</b> " inferred from the GFS Dates (LDAT) table that the CMIA Refund Schedule Generation Process (GFSCMRQ) last used.
LAST DRAWDOWN GENERATION DATE	Protected. This field displays the " <b>To Date</b> " inferred from the GFS Dates (LDAT) table that the CMIA Drawdown Generation Process (GFSCMDG) last used.

**NOTE:** The *Last drawdown request date*, *Last pre-issuance drawdown date*, *Last refund drawdown date* and the *Last drawdown generation date* fields are updated by the off-line processes described in the "Processing Drawdowns" section.

### 15.15.2 Entering a Check Clearance Pattern

Clearance patterns are a representation of a program's check clearance activity throughout the course of the fiscal year. Using historical check clearance patterns obtained from the State's financial institution(s), a pattern of disbursement amounts against the State's bank accounts *for each business day* is created for CMIA-eligible grants by the federal government. The resulting check clearance patterns can be requested by the State from the federal government. All clearance patterns used by the State must be entered into the Clearance Pattern Summary (CLPS) table.

A State has the option to change existing check clearance patterns for any CMIA-eligible grant, or to add new clearance patterns for new grants. All **new**, or **changed**, check clearance patterns have to be approved by the Treasury Department before they can be instituted by a State. When creating a new check clearance pattern, or altering an existing clearance pattern, States have the following options:

- Develop a separate check clearance pattern for individual programs.
- Develop a composite check clearance pattern for a group of programs which have the same disbursement method and which can reasonably be expected to have comparable clearance activity. A composite clearance pattern, for a group of programs, will be applied separately to each program in the group when scheduling drawdowns or calculating interest.
- Develop a clearance pattern on another basis that is approved and agreed upon by the Bureau of the Treasury.

#### **15.15.2.1 Clearance Pattern Summary (CLPS) Table Overview**

The Clearance Pattern Summary (CLPS) table stores the clearance pattern for each CMIA-eligible grant. All new clearance patterns must be entered into the Clearance Pattern Summary (CLPS) table for the Agency/Federal aid number combination associated with each CMIA-eligible grant.

All new clearance patterns have to include the following entries on the Clearance Pattern Summary (CLPS) table: the grant agency, Federal Aid Number, the number of days to clear and the percentage of the dollar amount expected to clear on each day. For example, pictured in the (CLPS) screen below, the clearance pattern for grant **401 TEST-1** is:

- 30% of checks clear the State's bank account on the fifth business day after funds are disbursed.
- 30% of checks will clear the State's bank account on the sixth business day after funds are disbursed.
- 40% of checks will clear the State's bank account on the seventh business day after funds are disbursed.

#### **15.15.2.2 Clearance Pattern Summary (CLPS) Table Policies**

### 15.15.2.3 Clearance Pattern Summary (CLPS) Table Procedures

The screen print of the Clearance Pattern Summary (CLPS) table is pictured below, and field descriptions follow.

ACTION: S TABLEID: CLPS USERID: .....			
*** CLEARANCE PATTERN SUMMARY TABLE ***			
KEY IS AGENCY, FEDERAL AID NUMBER, NUMBER OF DAYS TO CLEAR			
AGENCY: 401      FEDERAL AID NUMBER: TEST-1			
	NUMBER OF DAYS TO CLEAR	% OF DOLLARS	WEIGHTED DAYS TO CLEAR
	-----	-----	-----
01-	005	30.000	1.50
02-	006	30.000	1.80
03-	007	40.000	2.80
04-			
05-			
06-			
07-			
08-			
09-			
10-			
11-			
12-			

**NOTE:** The values in the *Weighted days to clear* field are calculated by the system after the clearance pattern is added to the Clearance Pattern Summary (CLPS) table. Note that the use of weighted days only applies to grants using the average daily clearance funding method.

The field descriptions of the Clearance Pattern Summary (CLPS) table are as follows.

Field Name	Field Description
AGENCY	Required (Key Field). Enter the three-character code of the agency responsible for the CMIA-eligible grant. The agency code entered must be valid in the Agency Master Reference (AGCY) table.
FEDERAL AID NUMBER	Required (Key Field). Enter the Federal Aid Number assigned by the clearinghouse for the CMIA-eligible grant.



---

Field Name	Field Description
NUMBER OF DAYS TO CLEAR	Required (Key Field). Enter the number of days it takes for this percentage of funds to clear the bank.
PERCENT OF DOLLARS	Required. Enter the percentage of funds that clear the bank on the "Number of Days to Clear." Enter three decimal places (e.g., 10.000 for "10%."). The total "Percent of Dollars" must equal 100 percent for this clearance pattern.
WEIGHTED DAYS TO CLEAR	Protected. This field displays the system calculation after the clearance pattern is added to the Clearance Pattern Summary (CLPS) table. Note that the use of the weighted days only applies to grants using the average daily clearance funding method. This field is calculated by the system using the following formula: Number of days to clear <b>X</b> Percentage of dollars.

### 15.15.3 Identifying Expense Types Overview

In order to track expenses by type for CMIA processing, it is necessary to assign an expense type on the Federal Aid Inference (FAIT) table to each accounting distribution associated with a CMIA grant. In order to do this, a value of **E** (eligible administrative expense), **I** (ineligible administrative expense) or **N** (non-administrative expense) must be entered in the *CMIA Expense* field on the Federal Aid Inference (FAIT) table. A sample of the Federal Aid Inference (FAIT) table can be found in section 14.12.4.2 of this manual.

CMIA-eligible expenses are entered into the system using the following transactions: I/G Payment Vouchers (PV), Manual Warrants (MW), Federal Aid Charges (FX), Journal Vouchers (JV), Quick Warrants (QW), Automated Disbursements (AD) and Electronic Funds Transfers (EF). Once entered into the system, the GFS Split Process and the CMIA Split Process will record these expenses on the CMIA Ledger.

Drawdowns will only be created for eligible and non-administrative expenses (accounting distributions with a *CMIA expense* field of "E" or "N").

**C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )**

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#### 15.15.4 Processing Drawdowns Overview

A "**drawdown**" is the request of federal funds for state programs. If the requested funds are not deposited in a timely manner to the State's bank account(s), interest penalties are assessable to the federal government. In the same manner, if a state does not disburse funds received from the federal government immediately, the State is liable for interest penalties to the federal government.

ISIS employs several different screens and processes dedicated specifically to the calculation and tracking of the drawdown dates and drawdown amounts used in the CMIA process. The *Drawdown date* is the date on which Federal funds are requested for deposit into the State's bank account. The *Drawdown amount* is the portion of the program to be received from the Federal Government on the drawdown date.

The CMIA components used in the drawdown process include:

- Drawdown Screens
  - Drawdown Request Dates Table (DRQD)
  - Drawdown Request Table (DDRQ)
  - Drawdown Request by Group Table (DRQG)
  - Drawdown Request by Program Table (DRQP).
- Drawdown Processes
  - Drawdown Request Process (GFSCMDQ)
  - Pre-Issuance Drawdown Request Process (GFSCMPQ)
  - Refund Generation Process (GFSCMRQ).

The following screens allow the tracking of all of the information relating to the drawdowns currently established in the ISIS system:

- Drawdown Request Dates (DRQD) table
- Drawdown Request (DDRQ) table
- Drawdown Group (DDGR) table
- Drawdown Request by Group (DRQG) table
- Drawdown Request by Program (DRQP) table.

Each of these screens is described below.

#### 15.15.4.1 Drawdown Request Dates (DRQD) Table Overview

The Drawdown Request Dates (DRQD) table allows users to maintain a regular drawdown schedule for any grant by entering a series of dates to be used by the drawdown processes. Dates entered on this screen override the drawdown dates calculated by the CMIA processes.

Users have the option of establishing a \*\*\* (three asterisks) entry on the Drawdown Request Dates Table (DRQD). The \*\*\* entry is used to set a drawdown schedule for all grants without specific Drawdown Request Dates Table (DRQD) entries. To create a \*\*\* entry, enter \*\*\* in the *Agency* field, leave the *Federal Aid Number* field blank, and enter the drawdown schedule.

For example, if currently entering information for 200 grants, and 175 of these grants were going to use the same drawdown schedule, the drawdown schedule could be set up using a \*\*\* entry on the Drawdown Request Dates (DRQD) table. All grants entered without a specific Drawdown Request Dates (DRQD) table entry defaults to the \*\*\* drawdown schedule.

To set up a drawdown schedule, enter the drawdown dates into the *Drawdown date* field in month/day/year order for a specific Agency/Federal Aid Number combination.

**NOTE 1:** When dates are added to the Drawdown Request Dates (DRQD) table, the system checks the Calendar Date (CLDT) table to verify that all new entries fall on business days. The system will only allow you to enter dates which are valid business days on this screen. In the example below, a drawdown schedule has been entered for the fifteenth day and the last day of every month from August to the end of 1994. However, because **October 15** is defined as a weekend on the Calendar Date (CLDT) table, it could not be added to the Drawdown Request Dates (DRQD) table. The user chose to enter the next available business day instead, **October 17**.

**NOTE 2:** Use of the Drawdown Request Dates (DRQD) table for grants using the Pre-Issuance funding method could result in a late receipt of funds. For example, if the Drawdown Request Dates (DRQD) table currently holds the drawdown date of **October 15** for a given Federal aid number, funds which are scheduled for disbursement on any date prior to the fifteenth would be requested late.

#### 15.15.4.2 Drawdown Request Dates (DRQD) Table Policies

### 15.15.4.3 Drawdown Request Dates (DRQD) Table Procedures

A screen print of the Drawdown Request Dates (DRQD) table is pictured below, and field descriptions follow.

```
ACTION: S TABLEID: DRQD USERID: .....
*** DRAWDOWN REQUEST DATES TABLE ***
KEY IS FEDERAL AID AGENCY, FEDERAL AID NUMBER, DRAWDOWN DATE

AGENCY:          FEDERAL AID NUMBER:

    DRAWDOWN DATE
    -----
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
```

The field descriptions of the Drawdown Request Dates (DRQD) table are as follows.

Field Name	Field Description
AGENCY	Required (Key Field). Enter the three-character code for the agency associated with this CMIA-eligible grant.
FEDERAL AID NUMBER	Required (Key Field). Enter the Federal Aid Number associated with this grant.
DRAWDOWN DATE	Required (Key Field). Enter the date in "calendar date" ("MMDD CCYY") format of each drawdown.

**C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )**

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### 15.15.5 Drawdown Request (DDRQ) Table Overview

The Drawdown Request (DDRQ) is an inquiry screen which displays the drawdown dates and the amounts to be drawn down for a given Agency/Federal Aid Number combination. The entries stored on this table are built when the Drawdown Request Process (GFSCMDQ), Pre-Issuance Drawdown Request Process (GFSCMPQ), and the Refund Generation Process (GFSCMRQ) are run. Manual adjustments to drawdowns can be made by adding new entries to this table with a value of "J" (adjustment) in the *Type* field.

#### 15.15.5.1 Drawdown Request (DDRQ) Table Policies

#### 15.15.5.2 Drawdown Request (DDRQ) Table Procedures

The screen print of the Drawdown Request (DDRQ) table is pictured below, and field descriptions follow.

ACTION: S TABLEID: DDRQ USERID: .....											
*** DRAWDOWN REQUEST TABLE ***											
KEY IS DRAWDOWN MONTH, DAY, YEAR, DRAWDOWN GROUP, AGENCY, FED AID NUMBER, FUND, AGENCY, ORG, ACTV, APPR, REPORT CATEGORY, REV SOURCE, TYPE											
DRAWDOWN DATE:						DATE TOTAL:					
DRAWDOWN GROUP:											
AGENCY:						FEDERAL AID NUMBER:					
REPT											
FUND	AGCY	ORG	ACTV	APPR	CAT	RSRC	TYPE	AMOUNT	IN/RE/CR NUMBER		
-----											
01-											
02-											
03-											
04-											
05-											
06-											
07-											
08-											

**NOTE:** If a drawdown group has not been assigned for this grant, a value of \*\* (two asterisks) will appear in the *Drawdown Group* field on this screen.

**C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )**

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## C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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The field descriptions of the Drawdown Request (DDRQ) table are as follows.

Field Name	Field Descriptions
DRAWDOWN DATE	Required (Key Field). Enter the date of the drawdown in "calendar date" ("MMDD CCYY") format.
DATE TOTAL	Protected. This field displays the total amount of funds to be drawn down for this date.
DRAWDOWN GROUP	Required (Key Field). Enter the drawdown group to which this grant belongs. If drawdown groups are not in use for a specific agency/Federal Aid Number combination, the Drawdown Request (DDRQ) table automatically displays a value of "***" in this field.
DRAWDOWN AGENCY	Required (Key Field). Enter the agency associated with the drawdown group for this grant.
FEDERAL AID NUMBER	Required (Key Field). Enter the Federal Aid Number associated with this grant.
FUND	Required (Key Field). Enter the code of the fund that is receiving the revenue listed on this line.
AGENCY	Required (Key Field). Enter the code of the agency that is receiving the revenue listed on this line.
ORGANIZATION	Required (Key Field). Enter the code of the organization that is receiving the revenue listed on this line.
ACTIVITY	Optional (Key Field). Enter the code of the activity that is receiving the revenue listed on this line.
APPROPRIATION UNIT	Required (Key Field). Enter the code of the appropriation unit that is receiving the revenue listed on this line.

Field Name	Field Descriptions
REPORTING CATEGORY	Required (Key Field). Enter the code of the reporting category that is receiving the revenue listed on this line.
REVENUE SOURCE	Required (Key Field). Enter the code of the revenue source of the funds being received.
TYPE	Required (Key Field). Enter the type of drawdown entry contained in this line. Valid values are: <b>E</b> - Eligible administrative expense <b>N</b> - Non-administrative expense <b>R</b> - Refund <b>J</b> - Adjustment.
AMOUNT	Required. Enter the dollar amount of the drawdown for this line.
INVOICE/RECEIVABLE/CASH RECEIPT NUMBER (IN/RE/CR)	Protected. This field displays the document number of the Invoice Input (IN) form or Receivable Input (RE) form that was generated by the CMIA Drawdown Generation Process (GFSCMDG). This number is also used for the CMIA-generated Cash Receipt Input (CR) form.

### 15.15.6 Drawdown Group (DDGR) Table Overview

The use of the Drawdown Group (DDGR) table is optional. This table allows the grouping of grants together during the drawdown process. Drawdown groups are generally composed of related grants. For example, all roads and highway grants could be organized into one drawdown group, all health and human services grants could be organized into another drawdown group, etc.

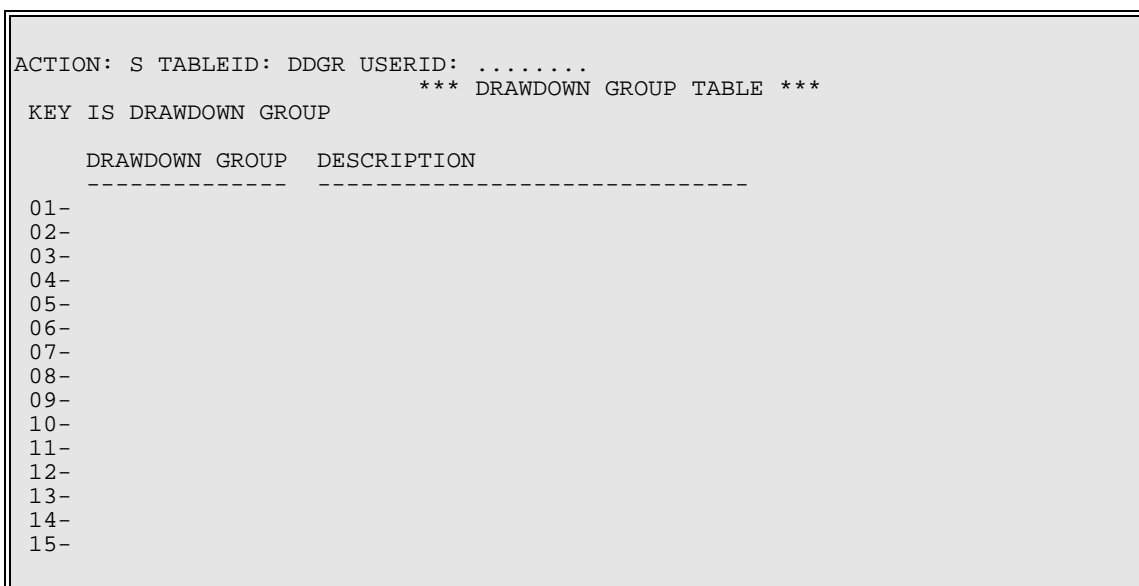
When drawdown groups are in use, all funds for a given drawdown group will be processed together. A single consolidated drawdown results in a single Drawdown Request (DDRQ) table entry for all of the grants in a given group. A single Drawdown Request (DDRQ) table entry results in the creation of a single Invoice (IN) or Receivable (RE) and a single Cash Receipt (CR) when the Drawdown Request Process (GFSCMDQ) runs. Therefore, the use of drawdown groups can effectively reduce the total number of records created by the CMIA process.

If drawdown groups are used, a list of valid drawdown groups must be first created on the Drawdown Group (DDGR) table. Once a valid list of drawdown groups has been established, the drawdown group to be used for every new grant must be specified by filling in the *Drawdown Group* field on the Federal Aid Master (FM) document.

### 15.15.6.1 Drawdown Group (DDGR) Table Policies

### 15.15.6.2 Drawdown Group (DDGR) Table Procedures

A screen print of the Drawdown Group (DDGR) table is pictured below, and field descriptions follow.



```
ACTION: S TABLEID: DDGR USERID: .....
*** DRAWDOWN GROUP TABLE ***
KEY IS DRAWDOWN GROUP
  DRAWDOWN GROUP  DESCRIPTION
-----
01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
15-
```

The field descriptions of the Drawdown Group (DDGR) table are as follows.

Field Name	Field Description
DRAWDOWN GROUP	Required (Key Field). Enter the two-character code for each drawdown group to be used.
DESCRIPTION	Optional. Enter a description or any notes related to the drawdown group code listed on this line. Up to 30 characters will be stored in the computer.

**C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )**

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### 15.15.7 Drawdown Request by Group (DRQG) Table Overview

The Drawdown Request by Group (DRQG) table is an alternate view of the Drawdown Request (DDRQ) table. This view displays all existing drawdown requests by drawdown group and date.

#### 15.15.7.1 Drawdown Request by Group (DRQG) Table Policies

#### 15.15.7.2 Drawdown Request by Group (DRQG) Table Procedures

A screen print of the Drawdown by Group (DRQG) table is pictured below, and field descriptions follow.

```
ACTION: S TABLEID: DRQG USERID: .....
*** DRAWDOWN REQUEST BY GROUP TABLE ***
KEY IS DRAWDOWN GROUP, DRAWDOWN MONTH, DAY, YEAR, AGENCY, FED AID NUMBER,
FUND, AGENCY, ORG, ACTV, APPR, REPORT CATEGORY, REVENUE SOURCE, TYPE

DRAWDOWN GROUP:

DRAWDOWN DATE:          GROUP/DATE TOTAL:
AGENCY:                FEDERAL AID NUMBER:

      REPT
FUND AGCY ORG  ACTV APPR CAT  RSRC TYPE AMOUNT          IN/RE/CR NUMBER
-----
01-
02-
03-
04-
05-
06-
07-
08-
```

The field descriptions of the Drawdown by Group (DRQG) table are as follows.

<b>Field Name</b>	<b>Field Descriptions</b>
DRAWDOWN GROUP	Required (Key Field). Enter the code for the drawdown group to which this grant belongs. If drawdown groups are not in use for a specific agency/Federal Aid Number combination, the Drawdown Request by Group (DRQG) table automatically displays a value of "***" in this field.
DRAWDOWN DATE	Required (Key Field). Enter the date of the drawdown in "calendar date" ("MMDD CCYY") format.
GROUP/DATE TOTAL	Protected. This field displays the total amount of funds to be drawn down for this drawdown group/date combination.
DRAWDOWN AGENCY	Required (Key Field). Enter the agency code for the agency associated with the drawdown group for this grant.
FEDERAL AID NUMBER	Required (Key Field). Enter the Federal Aid Number associated with this grant.
<b>ACCOUNTING DISTRIBUTION INFORMATION: FUND</b>	Required (Key Field). Enter the code of the fund that is receiving the revenue listed on this line.
AGENCY	Required (Key Field). Enter the code of the agency that is receiving the revenue listed on this line.
ORGANIZATION	Required (Key Field). Enter the code of the organization that is receiving the revenue listed on this line.
ACTIVITY	Optional (Key Field). Enter the code of the activity that is receiving the revenue listed on this line.

# C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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Field Name	Field Descriptions
APPROPRIATION UNIT	Required (Key Field). Enter the code of the appropriation unit that is receiving the revenue listed on this line.
REPORTING CATEGORY	Required (Key Field). Enter the code of the reporting category that is receiving the revenue listed on this line.
REVENUE SOURCE	Required (Key Field). Enter the code of the revenue source of the funds being received.
TYPE	Required (Key Field). Enter the type of drawdown entry contained in this line. Valid values are: <b>E</b> - Eligible administrative expense <b>N</b> - Non-administrative expense <b>R</b> - Refund <b>J</b> - Adjustment.
AMOUNT	Required. Enter the dollar amount of the drawdown for this line.
INVOICE/RECEIVABLE/CASH RECEIPT NUMBER (IN/RE/CR)	Protected. This field displays the document number of the Invoice Input (IN) form or Receivable Input (RE) form that was generated by the CMIA Drawdown Generation Process (GFSCMDG). This number is also used for the CMIA-generated Cash Receipt Input (CR) form.

### 15.15.8 Drawdown Request by Program (DRQP) Table Overview

The Drawdown Request by Program (DRQP) table is an alternate view of the Drawdown Request (DDRQ) table. This view displays the current total drawdown amount for a specified grant by program.

#### 15.15.8.1 Drawdown Request by Program (DRQP) Table Policies

#### 15.15.8.2 Drawdown Request by Program (DRQP) Table Procedures

The screen print of the Drawdown Request by Program (DRQP) table is pictured below, and field descriptions follow.

```

ACTION: S TABLEID: DRQP USERID: .....
          *** DRAWDOWN REQUEST BY PROGRAM TABLE ***
KEY IS AGENCY, FEDERAL AID NUMBER, DRAWDOWN MONTH, DAY, YEAR, DRAWDOWN GROUP
FUND, AGENCY, ORG, ACTV, APPR, REPORTING CATEGORY, REVENUE SOURCE, TYPE

          AGENCY:                FEDERAL AID NUMBER:

          DRAWDOWN DATE:          PROGRAM/DATE TOTAL:
          DRAWDOWN GROUP:

          REPT
FUND AGCY ORG  ACTV APPR CAT  RSRC TYPE AMOUNT          IN/RE/CR NUMBER
-----
01-
02-
03-
04-
05-
06-
07-
08-

```



## C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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The field descriptions of the Drawdown Request by Program (DRQP) table are as follows.

Field Name	Field Descriptions
DRAWDOWN AGENCY	Required (Key Field). Enter the agency code for the agency associated with the drawdown group for this grant.
FEDERAL AID NUMBER	Required (Key Field). Enter the Federal Aid Number associated with this grant.
DRAWDOWN DATE	Required (Key Field). Enter the date of the drawdown in "calendar date" ("MMDD CCYY") format.
PROGRAM/DATE TOTAL	Protected. This field displays the total amount of funds of the drawdown for this program/date combination.
DRAWDOWN GROUP	Required (Key Field). Enter the code for the drawdown group to which this grant belongs. If drawdown groups are not in use for a specific agency/Federal Aid Number combination, the Drawdown Request by Program (DRQP) table automatically displays a value of "***" in this field.
<b>ACCOUNTING DISTRIBUTION INFORMATION: FUND</b>	Required (Key Field). Enter the code of the fund that is receiving the revenue listed on this line.
AGENCY	Required (Key Field). Enter the code of the agency that is receiving the revenue listed on this line.
ORGANIZATION	Required (Key Field). Enter the code of the organization that is receiving the revenue listed on this line.
ACTIVITY	Optional (Key Field). Enter the code of the activity that is receiving the revenue listed on this line.
APPROPRIATION UNIT	Required (Key Field). Enter the code of the appropriation unit that is receiving the revenue listed on this line.

# C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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Field Name	Field Descriptions
REPORTING CATEGORY	Required (Key Field). Enter the code of the reporting category that is receiving the revenue listed on this line.
REVENUE SOURCE	Required (Key Field). Enter the code of the revenue source of the funds being received.
TYPE	Required (Key Field). Enter the type of drawdown entry contained in this line. Valid values are: <b>E</b> - Eligible administrative expense <b>N</b> - Non-administrative expense <b>R</b> - Refund <b>J</b> - Adjustment.
AMOUNT	Required. Enter the dollar amount of the drawdown for this line.
INVOICE/RECEIVABLE/CASH RECEIPT NUMBER (IN/RE/CR)	Protected. This field displays the document number of the Invoice Input (IN) form or Receivable Input (RE) form that was generated by the CMIA Drawdown Generation Process (GFSCMDG). This number is also used for the CMIA-generated Cash Receipt Input (CR) form.

## 15.16 Understanding the CMIA Drawdown Processes Overview

GFS provides the following off-line processes to select transactions and calculate the CMIA drawdown dates and amounts for the drawdown process:

- Drawdown Request Process (GFSCMDQ)
- Pre-Issuance Drawdown Request Process (GFSCMPQ)
- Refund Generation Process (GFSCMRQ)

For technical information on any of the drawdown processes referenced in this section, refer to *Appendix B of the CMIA Operations Guide*.

**NOTE:** To fully utilize the CMIA drawdown process, all three processes should be run together on a regular basis. The recommended procedure is to run all three processes together, every day, as a part of the nightly cycle process.

### 15.16.1 CMIA Scheduled Invoice/Receivable (CMSI) Table Overview

The CMIA Scheduled Invoice/Receivable Table (CMSI) displays an on-line listing of all Invoice (IN) documents created by the CMIA Drawdown Generation Process (GFSCMDQ) which are awaiting processing. If the Advanced Receivables Subsystem is installed, Receivables (RE) are created by the Drawdown Generation Process instead of Invoices (IN). Users can view this table to determine when to process the Invoice or Receivable (IN/RE) documents generated by CMIA.

Once an Invoice (IN) is processed, it is removed from the CMIA Scheduled Invoice/Receivable (CMSI) table.

**15.16.1.1 CMIA Scheduled Invoice/Receivable (CMSI) Table Policies****15.16.1.2 CMIA Scheduled Invoice/Receivable (CMSI) Table Procedures**

The screen print of the CMIA Scheduled Invoice/Receivable (CMSI) table is pictured below, followed by field descriptions.

ACTION: S TABLEID: CMSI USERID: .....		
*** CMIA SCHEDULED INVOICE/RECEIVABLE TABLE **		
KEY IS DRAWDOWN GROUP, SCHED DATE, INVOICE/RECEIVABLE		
DRAWDOWN GROUP:		GROUP TOTAL:
SCHED DATE	INVOICE/RECEIVABLE	AMOUNT
-----	-----	-----
01-		
02-		
03-		
04-		
05-		
06-		
07-		
08-		
09-		
10-		
11-		
12-		

The field descriptions of the CMIA Scheduled Invoice/Receivable (CMSI) table are as follows.

**Field Name****Field Description****DRAWDOWN GROUP**

Required (Key Field). Enter the two-character code of the drawdown group that this drawdown belongs to. Valid drawdown group codes are stored on the Drawdown Group (DDGR) table. If a drawdown group was not used for this grant, "\*\*\*" will be displayed in this field.

## C A S H   M A N A G E M E N T   I M P R O V E M E N T   A C T   ( C M I A )

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<b>Field Name</b>	<b>Field Description</b>
GROUP TOTAL	Protected. This field displays the total calculated amount for this drawdown group.
SCHEDULED DATE	Required (Key Field). Enter the date in "calendar date" ("MMDD CCYY") format that this Invoice Input (IN) form or Receivable Input (RE) form is scheduled for processing.
INVOICE/RECEIVABLE	Required (Key Field). Enter the Invoice Input (IN) form or Receivable Input (RE) form number generated by the CMIA Drawdown Generation Process (GFSCMDG).
AMOUNT	Protected. This field displays the total dollar amount of the Invoice Input (IN) form or the Receivable Input (RE) form document.

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